



MAY 4, 2010: ACCOUNTING UPDATE (8 hours CPE) Belle Marie, CPA, CMA, CIA, CFE

- New GASB & Governmental Accounting Issues including:
 - Statement 54 – Fund Balance Reporting & Governmental Fund Type Definitions
 - Proposed GASB - Pension Accounting & Financial Reporting
- Review of Recent GASB Issues including:
 - Statement 53 – Accounting & Financial Reporting for Derivative Instruments
 - Statement 51 – Accounting & Financial Reporting for Intangible Assets

MAY 5, 2010: AUDITING UPDATE (8 hours CPE) Belle Marie, CPA, CMA, CIA, CFE

- New Developments including:
 - American Recovery & Reinvestment Act (ARRA)
 - Red Flag Rules
 - Peer Review Issues
- New/Proposed Auditing Standards including:
 - SAS 117 – Compliance Audits
 - SAS 118 – Other Information in Documents Containing Audited Financial Statements
 - SAS 119 – Supplementary Information in Relation to the Financial Statements as a whole
 - SAS 120 – Required Supplemental Information
- Yellow Book Update/Internal Control Issues

DETAILS:

Dates:	TUESDAY, MAY 4, 2010	8:00 A.M. – 4:00 P.M. (1/2 HOUR LUNCH WILL BE PROVIDED)
	WEDNESDAY, MAY 5, 2010	8:00 A.M. – 4:45 P.M. (1/2 HOUR LUNCH WILL BE PROVIDED)
LOCATION:	Great Northern Hotel	
HOURS:	16 hours of accounting and auditing CPE during the two days	
COST:	\$55 – Tuesday, Accounting Update (Includes lunch) \$55 – Wednesday, Auditing Update (Includes lunch) \$110 – Both sessions	
INFORMATION:	Paul Christofferson, 444-4609 or pachristofferson@mt.gov	

Belle Marie, CPA, CMA, CIA, CFE Biography:

- Associate Professor of Accounting and Chair of the Business, Accounting and Economics Department at Carroll College
- Bachelor degrees in French and Business Administration with an emphasis in accounting from the University of Montana
- Master's of Business Administration degree from the University of Montana
- Certified Public Accountant, Certified Management Accountant, Certified Internal Auditor, and Certified Fraud Examiner
- Member in the AICPA, Institute of Management Accountants, Institute of Internal Auditors, and Association of Certified Fraud Examiners
- Research focus for the past twenty years has been in the areas of fraud and ethics
- Previous accounting experience: sole practitioner and employment in the banking industry